

Exhibit P

Certificate of Accuracy of Translated Documents

1. I am an employee of Baker & McKenzie, Ltd., in Bangkok, Thailand. My job title is translator and my job responsibilities are to translate documents from English to Thai and vice versa.
2. My education background is bachelor of arts degree, majoring in English language. I am fluent in both written and spoken Thai and English.
3. I was asked to prepare an English translation of the following documents, which were originally written in Thai:
 - Statement of Mr. Kiyotaka Ugawa dated 21 September 1998 (afternoon session);
 - Statement of Mr. Kiyotaka Ugawa dated 22 September 1998 (morning session);
 - Statement of Mr. Kiyotaka Ugawa dated 22 September 1998 (afternoon session); and
 - Statement of Mr. Kiyotaka Ugawa dated 31 August 1999 (morning session).
4. I make this statement to certify that the English translations of the documents identified above that are attached hereto are, to the best of my knowledge and belief, true, accurate and complete translations into the English language.
5. By my signature below, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: 21 February 2017



(Jutapit Sungsakda)

2201517

(Translation)

(Garuda Emblem)

(21)

For Court Use

Statement of the plaintiff's witness
in the preliminary hearing
(given via a video
conference)

Black Case No. Or.36/2540

The Central Intellectual Property and International Trade Court

21 September 1998

Criminal Litigation

Tsuburaya Productions Co., Ltd.

Plaintiff

v.

Tsuburaya Chaiyo Co., Ltd., et. al., totaling four persons

Defendants

I, having been duly sworn, hereby say as follows:

1. My name is Kiyotaka Ugawa.
2. I am 70 years of age.
3. I am an employee in the plaintiff's company.
4. I reside at 4-2-11-107 Nagayama, Tama-chi, Tokyo.
5. Relationship with the litigants: I am an employee of the plaintiff.

I further state as follows. (The witness continued giving evidence in the examination via video conferencing from the morning session.)

In reply to the cross-examination by the lawyer of defendant nos. 1 and 2

(Lawyer of defendant nos. 1 and 2 is at the telecommunications center in Tokyo. The court allowed the cross-examination. The details are shown in the docket.)

Before 1984, I freelanced and worked for the plaintiff from time to time, but I cannot remember how many times. Each time

(Translation)

took from one week to three months, depending on the type of work. Most of the work assigned was English interpretation in contacting foreign customers.

When I came to work with the plaintiff, I was given the position of coordinator in the chairman's administration office. I currently have more tasks under my responsibility.

Originally, when assuming the position, I was at middle management level. Now I am at a higher level.

A company's executive does not need to be the plaintiff's director, and I am not. The plaintiff's executives are the plaintiff's directors, but I am only an employee.

Mr. Takano is the company's director and executive, and one of my supervisors. Mr. Takano worked at the plaintiff's company before me.

Besides Mr. Takano and I, I believe that there are many employees who know about the copyright in Ultraman works.

(Translation)

The persons who knew about Ultraman works from the beginning, that I know and remember at this moment, are Mr. Umemoto and Mr. Mitsuta. Both persons are the plaintiff's directors. I understand that Mr. Takano knows best about this matter.

From my understanding, Ultraman is the creation and under copyright of the plaintiff.

I do not know whether the plaintiff created Ultraman jointly with another person.

I have never participated in the teamwork that created Ultraman works, but my duty involves the Ultraman creation agreement.

I still do not know whether the plaintiff has the original copy of the agreement relating to Ultraman between the plaintiff and the defendant in this case, and I have never seen the original copy of the said agreement.

I have seen the original copy of the attachment to the plaintiff's motion dated 23 July 1998, that is presented to me.

(Translation)

I do not know whether that letter is signed by Noboru and defendant no. 2. I do not know whether that is Noboru's signature. The plaintiff accepted the accuracy and authenticity of the document, and never questioned the authenticity of Noboru's signature. I am not certain whether the signature has been verified, and the plaintiff never informed me.

The reason why the signature in this document was not verified against the one in the 1976 agreement is because the original copy of this document was recently found. I do not know the reason why it was not sent to be verified at that time.

The defendant did not know about the fact that the plaintiff sent the document for signature verification at Sui Mei Kai Institute. The document was sent for Noboru's signature verification by comparing Noboru's signature that appears in the 1976 agreement and Noboru's signature that appears in other documents. The 1976 agreement

(Translation)

sent for verification is a copy received from defendant no. 2. I understand that it is a photocopy. Other documents sent for comparison are also copies, but some may be original copies. As there are no such documents at the time of giving the statement, I cannot specify which is which. I sent the documents for verification. Mostly, I was the person selecting the documents, but there might be other persons helping. Approximately 10 documents were sent, and the signatures were at similar distances. I cannot tell whether Noboru's signatures in the documents sent are different. Other than Noboru's signature that was sent for verification, there are thousands of documents bearing Noboru's signatures; I cannot tell whether they are different because I am not an expert. However, I can deduce that a signature can change through time. My signature also changes.

In the 10 years of working with Noboru, I understand that Noboru never changed his signing style, but he signs

(Translation)

in two forms -- that is, sometimes he signs with his full name, and sometimes he signs with the initial N. Besides the two forms, I think I have never seen Noboru sign in other forms.

The signatures in Exhibit Jor. 27 are Noboru's signatures that were sent for verification by comparing against the signature in the 1976 agreement. The agreement bears the signatures most similar to the one in the 1976 agreement is in 1985. There are no documents before 1985, as I could not find them at the time. Now, the plaintiff still tries to search for documents in any year close to 1985. I still do not know whether those documents exist. There are copies of the documents, but I cannot remember their number. I did not send those documents because they were not found at the time.

Upon comparison, Noboru's signature in the attachment to the plaintiff's motion dated 23 July 1998 is similar to Noboru's signature in Exhibit Jor. 27

(Translation)

sent by the plaintiff for verification, except for the fact that the one shown in the attachment to the plaintiff's motion is an initial, but the one sent for verification is a full signature.

I understand that the initials NT as shown in the attachment to the motion are Noboru's signed initials.

As far as I understand, the plaintiff made agreements with defendant no. 2 regarding Hanuman vs. Ultraman, and Jamborg Ace & Giant.

I could not advise whether Noboru Tsuburaya's signature in Exhibit Jor. 22 was similar to Noboru's signature. When comparing it to the signature in the attachment to the motion, I saw that they were similar. I cannot say whether the initials NT belong to Noboru.

The tail of Noboru's signature in Exhibit Jor. 22/1 is missing because the paper is torn. When comparing

(Translation)

with the signature in the document sent for verification, it is difficult to tell whether they are similar because I see them on a monitor. However, the two signatures should not be the same as Noboru's signature that I was familiar with when working with him.

Japanese seniors have their personal hankos. I understand that Noboru has one. The plaintiff should also have a hanko, known as a seal. Tsuburaya Enterprise should have a hanko too, but I have never seen it.

I understand that Tsuburaya Enterprise is the plaintiff's business broker.

Noboru is an authorized director of the plaintiff. He used to be an authorized director of Ultracom Inc., and also authorized director of Tsuburaya Enterprise.

There are various types of hanko, and they are used for different purposes. When a person uses a hanko, it is used in lieu of signature.

(Translation)

In the case of a company, when the company's hanko is affixed, it shall bind the company. In Japan, the use of hanko is popular for Japanese documents. In the case of foreign-language documents, such as English, a signature will be affixed by an authorized person. The use of hanko in lieu of signature has been practice for a long time.

I do not know what is in the 1976 agreement, Exhibit Jor. 23, bearing the seal. I do not know whether the address specifying Tsuburaya Enterprise in the letterhead section belongs to the said company. At the end of the content, the letter bears a hanko and Japanese text. I cannot tell what hanko or text they are, or whether they are Noboru's hanko and signature affixed in acting on behalf of Tsuburaya Enterprise.

I can say that it is strange that the agreement, Exhibit Jor. 23, is in English, but affixed with a hanko seal.

(Translation)

I am not certain whether the plaintiff affixes a hanko when executing an agreement in English. However, for as long as I have worked at the plaintiff's company, I have never seen it. I do not know about Tsuburaya Enterprise.

I know Bandi Company, a leading and well-known company that makes toys with respect to Ultraman, with a license granted by the plaintiff. I do not know whether Bandai is the largest licensed company.

For this Exhibit L or L presented, I cannot confirm or deny whether it is an original copy of the agreement. I see the names of Bandai Company and the plaintiff as contractual parties. This agreement is not signed, but affixed with hanko seals.

I cannot tell whether a hanko will be affixed in this manner if the plaintiff executes an agreement in Japanese with a Japanese company. I cannot tell

(Translation)

to whom the hanko affixed in Exhibit Lor. 1 belongs, and I cannot tell whether it belongs to Mr. Kazuo Tsuburaya.

The witness additionally testified that the square-shaped hanko might belong to the plaintiff's company, and the circle-shaped hanko might belong to the company's chairman. The three lines of text in printed Japanese bear the name and address of the company, not the hanko.

I am not entitled to access the plaintiff's hanko or the chairman's hanko because my position is not relevant.

In my opinion, there is some abnormality in the fact that the agreement, Exhibit Lor. 3, is in English, but is affixed with a hanko.

It is still abnormal that both signatures and hanko are affixed if a Japanese company executes an agreement with a foreign company in English.

(The plaintiff gave a statement until 4:45 p.m. The court allowed the examination to be adjourned and continued on the next day. The session is scheduled.)

(Translation)

-signature-	-signature-	-signature-
(In the studio in Tokyo)	Witness	
-signature-	Interpreters	
-signature-	Plaintiff	
(In the studio in Tokyo)	Lawyer for defendant nos. 1 and 2	
-signature-	Defendant no. 2	
-signature-	Defendant no. 3	
-signature-	Defendant no. 4	